



# UNITED STATES PATENT AND TRADEMARK OFFICE

UNITED STATES DEPARTMENT OF COMMERCE  
United States Patent and Trademark Office  
Address: COMMISSIONER FOR PATENTS  
P.O. Box 1450  
Alexandria, Virginia 22313-1450  
www.uspto.gov

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/975,217	10/11/2001	William T. Wilkinson	WIL-100US	7802
31344	7590	05/03/2004	EXAMINER	
RATNERPRESTIA P.O. BOX 1596 WILMINGTON, DE 19899			FISCHER, ANDREW J	
			ART UNIT	PAPER NUMBER
			3627	

DATE MAILED: 05/03/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

## Office Action Summary

Application No.

09/975,217

Applicant(s)

WILKINSON, WILLIAM T.

Examiner

Andrew J. Fischer

Art Unit

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 12 February 2004.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)  
Paper No(s)/Mail Date \_\_\_\_\_.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_\_.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: \_\_\_\_\_.

## DETAILED ACTION

### *Acknowledgements*

1. Applicant(s)' response filed February 12, 2004 (Paper No. 10) is acknowledged.

Accordingly, claim 1 remains pending.

2. The examiner for this application has changed. Please indicated Examiner Andrew J.

Fischer as the examiner of record in all future correspondences.

3. This Office Action is written in OACS. Because of this, the Examiner is unable to control formatting, paragraph numbering, font, spelling, line spacing, and/or other word processing issues. The Examiner sincerely apologies for these errors.

### *Claim Rejections - 35 USC §103*

4. The following is a quotation of 35 U.S.C. §103(a) which forms the basis for all obviousness rejections set forth in this Office Action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

5. Claim 1 is rejected under 35 U.S.C. §103(a) as being unpatentable over Pavri's Valuation of Intellectual Property Assets ("Pavri"). As noted in the previous Office Action<sup>1</sup>, Pavri discloses the claimed invention including determining the validity of each asset (table 10 expressly states pates are either "active" or "inactive", see also page 12 noting that a factor of economic life is "challenges of patent validity brought about by competitors"); inspecting documentation (e.g. looking at the trademark, patent, or other document representing the IP);

Art Unit: 3627

issuing an opinion describing the IP asset and corresponding tangible value in accordance with generally accepted accounting principles (inherent in issuing the report describing the value of the IP).

Pavri does not directly disclose issuing an opinion certifying that the one or more IP assets and corresponding tangible values are fairly stated in accordance with generally accepted accounting principles. The Examiner finds that balance sheets and income statements fairly state assets and/or corresponding tangible values of the assets in accordance with general generally accepted accounting principles. Evidence to support this includes Horngren et. al.'s Introduction to Financial Accounting, Revised 3<sup>rd</sup> Ed ("Horngren"). Therefore, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Pavri to include issuing the report described in Pavri as part of e.g. an income statement, annual balance sheet, or annual corporate report.

6. After careful review of the specification and prosecution history, the Examiner is unaware of any desire—either expressly or implicitly—by Applicant to be his own lexicographer and to define a claim term to have a meaning other than its ordinary and accustomed meaning. Therefore, the Examiner starts with the heavy presumption that all claim limitations are given their ordinary and accustomed meaning. See *Bell Atlantic Network Services Inc. v. Covad Communications Group Inc.*, 262 F.3d 1258, 1268, 59 USPQ2d 1865, 1870 (Fed. Cir. 2001)("[T]here is a heavy presumption in favor of the ordinary meaning of claim language as understood by one of ordinary skill in the art."); *CCS Fitness Inc. v. Brunswick Corp.*, 288 F.3d 1359, 1366, 62 USPQ2d 1658, 1662 (Fed. Cir. 2002) (There is a "heavy presumption that a claim

---

<sup>1</sup> The previous Office Action mailed August 15, 2003 (Paper No. 8), Paragraph No. 2.

Art Unit: 3627

term carries its ordinary and customary meaning.”). See also MPEP.2111.01 and *In re Zletz*, 893 F.2d 319, 321, 13 USPQ2d 1320, 1322 (Fed. Cir. 1989).<sup>2</sup>

In accordance with the ordinary and accustomed meaning presumption, during examination the claims are interpreted with their “broadest reasonable interpretation . . . .” *In re Morris*, 127 F.3d 1048, 1054, 44 USPQ2d 1023, 1027 (Fed. Cir. 1997). See also MPEP.2111.

However, if Applicant disagrees with the Examiner and has either (a) already used lexicography or (b) wishes to use lexicography and therefore (under either (a) or (b)) desires a claim limitation to have a meaning other than its ordinary and accustomed meaning, the Examiner respectfully requests Applicant in his next response to expressly indicate<sup>3</sup> the claim limitation at issue and to show where in the specification or prosecution history the limitation is defined. Such definitions must be clearly stated in the specification or file history. *Bell Atlantic*, 262 F.3d at 1268, 59 USPQ2d at 1870, (“[I]n redefining the meaning of particular claim terms away from the ordinary meaning, the intrinsic evidence must ‘clearly set forth’ or ‘clearly

---

<sup>2</sup> It is the Examiner’s position that “plain meaning” and “ordinary and accustomed meaning” are synonymous. See e.g. *Rexnord Corp. v. Laitram Corp.*, 274 F.3d 1336, 1342, 60 USPQ2d 1851, 1854 (Fed. Cir. 2001) (“[A]ll terms in a patent claim are to be given their plain, ordinary and accustomed meaning . . .”).

<sup>3</sup> “Absent an *express intent* to impart a novel meaning, terms in a claim are to be given their ordinary and accustomed meaning. [Emphasis added.]” *Wenger Manufacturing Inc. v. Coating Mach. Sys., Inc.*, 239 F.3d 1225, 1232, 57 USPQ2d 1679, 1684 (Fed. Cir. 2001) (citations and quotations omitted). “In the absence of an *express intent* to impart a novel meaning to claim terms, an inventor’s claim terms take on their ordinary meaning. We indulge a heavy presumption that a claim term carries its ordinary and customary meaning. [Emphasis added.]” *Teleflex Inc. v. Ficosa North America Corp.*, 299 F.3d 1313, 1325, 63 USPQ2d 1374, 1380 (Fed. Cir. 2002) (citations and quotations omitted).

Art Unit: 3627

redefine' a claim term so as to put one reasonably skilled in the art on notice that the patentee intended to so redefine the claim term").<sup>4</sup> The Examiner cautions that no new matter is allowed. Applicant is reminded that failure by Applicant in his next response to properly traverse this issue in accordance with 37 C.F.R. §1.111(b) or to be non-responsive to this issue entirely will be considered a desire by Applicant to forgo lexicography in this application and to continue having the claims interpreted with their broadest reasonable interpretation.<sup>5</sup> Additionally, it is the Examiner's position that the above requirements are reasonable.<sup>6</sup> Unless expressly noted otherwise by the Examiner, the preceding discussion on claim interpretation principles applies to all examined claims.

7. To the extent that the Examiner's interpretations are in dispute with Applicant's interpretations, the Examiner hereby adopts the following definitions—under the broadest

---

<sup>4</sup> See also *Vitronics Corp. v. Conceptronic, Inc.*, 90 F.3d 1576, 1582, 39 USPQ2d 1573, 1576 (Fed. Cir. 1996), ("[A] patentee may choose to be his own lexicographer and use terms in a manner other than their ordinary meaning, *as long as* the special definition of the term is *clearly stated* in the patent specification or file history. [Emphasis added.]"); *Multiform Desiccants Inc. v. Medzam Ltd.*, 133 F.3d 1473, 1477, 45 USPQ2d 1429, 1432 (Fed. Cir. 1998) ("Such special meaning, however, must be sufficiently clear in the specification that any departure from common usage would be so understood by a person of experience in the field of the invention."). See also MPEP §2111.01, subsection titled "Applicant May Be Own Lexicographer" and MPEP §2173.05(a) titled "New Terminology."

<sup>5</sup> See 37 C.F.R. §1.104(c)(3) which states in part: "the examiner may rely upon admissions by applicant . . . as to *any matter* affecting patentability . . . . [Emphasis added.]"

<sup>6</sup> The Examiner's requirements on this matter are reasonable on at least two separate and independent grounds. First, the Examiner's requirements are simply an express request for clarification of how Applicant intends his claims to be interpreted so that lexicography (or even an *attempt* at lexicography) by Applicant is not inadvertently overlooked by the Examiner. Second, the requirements are reasonable in view of the USPTO's goals of compact prosecution, productivity with particular emphasis on reductions in both pendency and cycle time, and other goals as outlined in the USPTO's The 21<sup>st</sup> Century Strategic Plan, February 3, 2003 available at [www.uspto.gov/web/offices/com/strat21/index.htm](http://www.uspto.gov/web/offices/com/strat21/index.htm) (last accessed April 29, 2004).

Art Unit: 3627

reasonable interpretation standard—in all his claim interpretations.<sup>7</sup> Moreover, while the following list is provided in accordance with *In re Morris*, the definitions are a guide to claim terminology since claim terms must be interpreted in context of the surrounding claim language.<sup>8</sup> Finally, the following list is not intended to be exhaustive in any way:

- a. **Computer:** “Any machine that does three things: accepts structured input, processes it according to prescribed rules, and produces the results as output.” Computer Dictionary, 3rd Edition, Microsoft Press, Redmond, WA, 1997.<sup>9</sup>
- b. **“ACCOUNTING PRINCIPLES, ACCOUNTING STANDARDS** those that govern current accounting practices and are used as references to determine application of the appropriate treatment of complex transactions.” *Dictionary of Business Terms*, 3<sup>rd</sup> Edition, Barron’s Educational Series, Inc., 2000.

8. Because Applicant claims the step of “computing,” the Examiner finds that this step must use a computer.

---

<sup>7</sup> While most definition(s) are cited because these terms are found in the claims, the Examiner may have provided additional definition(s) to help interpret words, phrases, or concepts found in the definitions themselves or in the prior art.

<sup>8</sup> See e.g. *Brookhill-Wilk I LLC v. Intuitive Surgical Inc.*, 334 F.3d 1294, 1300, 67 USPQ2d 1132, 1137 (Fed. Cir. 2003) (abstract dictionary definitions are not alone determinative; “resort must always be made to the surrounding text of the claims in question”).

<sup>9</sup> Based upon Applicant’s disclosure, the art now of record, and the knowledge of one of ordinary skill in this art as determined by the factors discussed in MPEP §2141.03 (where practical), the Examiner finds that the *Microsoft Press Computer Dictionary* is an appropriate technical dictionary known to be used by one of ordinary skill in this art. See e.g. *Altiris Inc. v. Symantec Corp.*, 318 F.3d 1363, 1373, 65 USPQ2d 1865, 1872 (Fed. Cir. 2003) where the Federal Circuit used the *Microsoft Press Computer Dictionary* (3d ed.) as “a technical dictionary” to define the term “flag.” See also *In re Barr*, 444 F.2d 588, 170 USPQ 330 (CCPA 1971)(noting that its appropriate to use technical dictionaries in order to ascertain the meaning of a term of art) and MPEP §2173.05(a) titled ‘New Terminology.’

Art Unit: 3627

9. Additionally, the Examiner notes that “the PTO and the CCPA acknowledged product-by-process claims as an exception to the general rule requiring claims to define products in terms of structural characteristics.” *Atlantic Thermoplastics Co. v. Faytex Corp.*, 970 F.2d 834, 845, 23 USPQ2d 1481, 1490 (Fed. Cir. 1992) (“*Faytex I*”). Furthermore, the Federal Circuit “acknowledges that it has in effect recognized . . . product-by-process claims as exceptional.” *Faytex I*, 970 F.2d at 847, 23 USPQ2d at 1491.

Because of this exceptional status, the Examiner has carefully reviewed claim 1 and it is the Examiner’s position that claim 1 *does not* contain any product-by-process limitations whether in a conventional format or otherwise. If Applicant disagrees with the Examiner, the Examiner respectfully requests Applicant in his next response to expressly point out any product-by-process claim(s) and their limitations so that they may be afforded their exceptional status and treated accordingly. Applicant is reminded that “even though product-by-process claims are limited by and defined by the process, determination of patentability is based on the product itself.” *In re Thorpe*, 777 F.2d 695, 697, 227 USPQ 964, 966 (Fed. Cir. 1985) (citations omitted).<sup>10</sup> Failure by Applicant in his next response to also address this issue in accordance with 37 C.F.R. §1.111(b) or to be non-responsive to this issue entirely will be considered intent by Applicant *not* to recite any product-by-process limitations. Unless expressly noted otherwise by the Examiner, the preceding discussion on product-by-process principles applies to all examined claims.

10. Functional recitation(s) using the word “for” or other functional terms (*e.g.* “for auditing one or more intellectual property assets of an entity” as recited in claim 1) have been considered



Art Unit: 3627

but given less patentable weight<sup>11</sup> because they fail to add any steps and are thereby regarded as intended use language. A recitation of the intended use of the claimed invention must result in additional steps. See *Bristol-Myers Squibb Co. v. Ben Venue Laboratories, Inc.*, 246 F.3d 1368, 1375-76, 58 USPQ2d 1508, 1513 (Fed. Cir. 2001) (Where the language in a method claim states only a purpose and intended result, the expression does not result in a manipulative difference in the steps of the claim.).

11. It is the Examiner's factual determination that all limitations in claim 1 have been considered and are either disclosed or inherent in the Pavri as discussed above. Furthermore, the inherent features are established by a preponderance of the evidence. *In re Epstein*, 32 F.3d 1559, 1564, 31 USPQ2d 1817, 1820 (Fed. Cir. 1994) ("Preponderance of the evidence is the standard that must be met by the PTO in making rejections." (citations and quotations omitted)). The preceding discussion in this paragraph regarding the standard for claim rejections applies to all examined claims.

### ***Response to Arguments***

12. Applicant's arguments filed February 12, 2004 (as part of Paper No. 10) have been fully considered but they are not persuasive.

---

<sup>10</sup> See also MPEP §2113.

<sup>11</sup> See *e.g. In re Gulack*, 703 F.2d 1381, 217 USPQ 401, 404 (Fed. Cir. 1983)(stating that although all limitations must be considered, not all limitations are entitled to patentable weight).

Art Unit: 3627

13. Applicant argues that “Pavri does not teach or suggest, for example, inspecting documentation related to each IP asset or determining validity of each IP asset.”<sup>12</sup> The Examiner respectfully disagrees.

14. Applicant’s first argument is in essence that one of ordinary skill in the art would not inspect the documentation related to each IP asset. Not only is this implausible, it most likely constitute professional malpractice. How would the evaluation occur if the evaluator did not look at and inspect *at least one* document associated with the particular IP asset? Other than extrasensory perception exception (*i.e.* ESP), the Examiner finds that the evaluator would have to inspect at least one document related to the IP before an evaluation was made. Evaluators who do not inspect (either directly or indirectly) at least one document related to the IP and subsequently make an evaluation or certification of that IP would be *strongly* advised to seek counsel for advice concerning professional malpractice.

15. Applicant’s second argument is also unpersuasive. The IP is generally valuable only if it is valid. Pavri directly discloses factors one of ordinary skill in the art would consider in estimating economic life of a patent. For example, Pavri expressly discloses “challenges to patent validity brought about by competitors.”<sup>13</sup> If the IP (*e.g.* patent) was abandoned, invalid, or unenforceable for any reason including but not limited to failure to pay maintenance fees, the Examiner finds that such information would have a profound impact on the economic life of the

---

<sup>12</sup> Applicant’s Remarks/Arguments filed February 12, 2004, Paper No. 10, Page 2, ¶2. Applicant also rephrases the same argument in ¶4 by stating that “Pavri does not teach or suggest, however, making a *determination of validity* as part of an audit method. [Emphasis Applicant’s.]”

<sup>13</sup> Pavri, Page 10.

Art Unit: 3627

IP making determining validity a necessary but insufficient condition to determining overall economic value.

16. Applicant is reminded that “[t]he law is clear that patent documents need not include subject matter that is known in the field of the invention and is in the prior art, for patents are written for persons experienced in the field of the invention. ... To hold otherwise would require every patent document to include a technical treatise for the unskilled reader.” *S3 Inc. v. nVIDIA Corp.*, 259 F.3d 1364, 1371, 59 USPQ2d 1745, 1749-50 (Fed. Cir. 2001) citing *Vivid Technologies, Inc. v. American Science and Engineering, Inc.*, 200 F.3d 795, 804, 53 USPQ2d 1289, 1295 (Fed. Cir. 1999) (“patents are written by and for skilled artisans”). Based upon the art of record, the Examiner finds that a skilled artisan would clearly understand and therefore make the assumption that the IP must be *valid* to be enforceable. Applicant admits that “validity studies are commonly practiced . . . .”<sup>14</sup> Furthermore, a skilled artisan would not knowingly try to enforce or evaluate an IP without first assessing—at least on a basic level—the validity of the IP. While its clear that failure to investigate these basic assumptions may subject a litigant to Rule 11 sanctions under the FRCP, failure to investigate validity by a IP evaluator would make his or her opinions quite worthless since validity is one of the most often considered defenses in IP infringement.<sup>15</sup>

17. In fact, Applicant’s response supports the Examiner’s position that validity determination is assumed by arguing that “Pavri only teaches making a valuation, not verify that valuation by

---

<sup>14</sup> Applicant’s Remarks/Arguments, Paper No. 10, Page 2, ¶5.

<sup>15</sup> See *e.g.*, *Panduit Corp. v. Dennison Mfg. Co.*, 810 F.2d 1561, 1570, 1 USPQ2d 1593, 1595 (Fed. Cir. 1987) (noting that there are many bases for challenging a patent’s validity making validity a common defense to patent infringement).

Art Unit: 3627

looking behind *one of the key assumptions of value*, namely the validity of the listed assets.

[Emphasis added.]”<sup>16</sup> The Examiner agrees with Applicant’s assertion that the validity assumption is “key.” Therefore one of ordinary skill in the art would not go through the evaluation process without first making a determination on this “key” assumption.

18. Additionally, Applicant’s arguments that Pavri does not disclose “verifying that valuation by looking behind one of the key assumptions of value, namely the validity of the listed assets” is immaterial to this analysis since such phraseology is not actually found in claim 1. As Judge Clevenger has so eloquently summarized these types of arguments, “The invention disclosed in [Applicant’s] written description may be outstanding in its field, but the name of the game is the claim.” *In re Hiniker Co.*, 150 F.3d 1362, 1369, 47 USPQ2d 1523, 1529 (Fed. Cir. 1998).

19. Finally, regarding Applicant’s arguments regarding preparing a balance sheet, such arguments are moot in view of the additional motivation provided. Moreover, one of ordinary skill in the art recognizes balance sheets must contain representations of all assets—including IP assets. Such balance sheets could be simply be spreadsheets in Excel (i.e. of limited scope pertaining to a particular subset of assets) or even a formal balance sheet associated with an entire company or organization. Therefore preparing Pavri’s report, *e.g.*, as an attachment or appendix to an annual report, would clearly be preparing a balance sheet reflecting each IP asset and corresponding value.

20. The Examiner has considered Applicant’s remaining arguments and they too are unpersuasive.

---

***Conclusion***

21. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 C.F.R. §1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 C.F.R. §1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

22. The following references are considered pertinent to Applicant's disclosure:

23. The following two (2) citations to the Manual of Patent Examining Procedure ("MPEP") apply to this Office Action: MPEP citations to Chapters 200, 700, 1800, and 2100 are from the MPEP 8<sup>th</sup> Edition, Rev 1, February 2003. All remaining MPEP citations are from MPEP 8<sup>th</sup> Edition, August 2001.

24. In accordance with *In re Lee*, 277 F.3d 1338, 1344-45, 61 USPQ2d 1430, 1434-35 (Fed. Cir. 2002), the Examiner finds that the references How Computers Work Millennium Ed. by Ron White; How Networks Work, Millennium Ed. by Frank J. Derfler et. al.; and How the Internet Works, Millennium Ed. by Preston Gralla are additional evidence of what is basic knowledge or

---

<sup>16</sup> Applicant's Remarks/Arguments, Paper No. 10, Page 2, ¶4.

Art Unit: 3627

common sense to one of ordinary skill in this art. Each reference is cited in its entirety.

Moreover, because these three references are directed towards beginners (see *e.g.* “User Level Beginning . . .”), because of the references’ basic content (which is self-evident upon review of the references), and after further review of the entire application and all the art now of record in conjunction with the factors as discussed in MPEP §2141.03 (where practical), the Examiner finds that these three references are primarily directed towards those of low skill in this art.

Because these three references are directed towards those of low skill in this art, the Examiner finds that one of ordinary skill in this art must—at the very least—be aware of and understand the knowledge and information contained within these three references.

25. Because this application is now final, Applicant is reminded of the USPTO’s after final practice as discussed in MPEP §714.12 and §714.13 and that entry of amendments after final is *not* a matter of right. “The refusal of an examiner to enter an amendment after final rejection of claims is a matter of discretion.” *In re Berger*, 279 F.3d 975, 984, 61 USPQ2d 1523, 1529 (Fed. Cir. 2002) (citations omitted). Furthermore, suggestions or examples of claim language provided by the Examiner are just that—suggestions or examples—and do not constitute a formal requirement mandated by the Examiner. Unless stated otherwise by an express indication that a claim is “allowed,” exemplary claim language provided by the Examiner to overcome a particular rejection or to change claim interpretation has *not been addressed* with respect to other aspects of patentability (*e.g.* §101 patentable subject matter, §112 1<sup>st</sup> paragraph written description and enablement, §112 2<sup>nd</sup> paragraph indefiniteness, and §102 and §103 prior art). Therefore, any claim amendment submitted under 37 C.F.R. §1.116 that incorporates an

Art Unit: 3627

Examiner suggestion or example or simply changes claim interpretation will nevertheless require further consideration and/or search and a patentability determination as noted above.

26. Also in accordance with *In re Lee*, the Examiner finds that Horngren is additional evidence of what is basic knowledge or common sense to one of ordinary skill in this art. Horngren describes basic financial and managerial accounting practices. The reference is cited in its entirety. Moreover, because Horngren's basic content and because Horngren is a textbook for introductory accounting courses that presuppose no prior knowledge of accounting, the Examiner finds that Horngren is primarily directed towards those of low skill in this art. Because Horngren is directed towards those of low skill in this art, the Examiner finds that one of ordinary skill in this art must—at the very least—be aware of and understand the knowledge and information contained within Horngren.

27. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

28. In accordance with the USPTO's goals of customer service, compact prosecution, and reduction of cycle time, the Examiner has made every effort to clarify his position regarding claim interpretation and any rejections or objections in this application. Furthermore, the Examiner has again provided Applicants with notice—for due process purposes—of his position regarding his factual determinations and legal conclusions. The Examiner notes and thanks

Art Unit: 3627

Applicant for his "Remarks/Arguments" (Paper No. 10 beginning on page 2) traversing the Examiner's positions on various points. If Applicant disagrees with any additional factual determination or legal conclusion made by the Examiner in this Office Action whether expressly stated or implied,<sup>17</sup> the Examiner respectfully reminds Applicant to properly traverse the Examiner's position(s) in accordance with 37 C.F.R. §1.111(b) in his next properly filed response. By addressing these issues now, matters where the Examiner and Applicant agree can be eliminated allowing the Examiner and Applicant to focus on areas of disagreement (if any) with the goal towards allowance in the shortest possible time. If Applicant has any questions regarding the Examiner's positions or has other questions regarding this communication or even previous communications, Applicant is strongly encouraged to contact Examiner Andrew J. Fischer whose telephone number is (703) 305-0292. If attempts to reach the Examiner by telephone are unsuccessful, the Examiner's immediate supervisor, Robert Olszewski, can be reached at (703) 308-5183. The fax number for facsimile responses is now (703) 872-9306.



Andrew J. Fischer  
Patent Examiner  
Art Unit 3627

AJF  
April 29, 2004

---

<sup>17</sup> E.g., if the Examiner rejected a claim under §103 with two references, although not directly stated, it is the Examiner's implied position that the references are analogous art.